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IN CLERK'S OFFICE  
U.S. DISTRICT COURT, E.D.N.Y.

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

★ APR 26 2007 ★

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MSC RESTORATIONS, LLC,

BROOKLYN OFFICE

Plaintiff,

06 CV 3865 (SJ) (VVP)

-against-

**MEMORANDUM  
AND ORDER**

ARCO MANAGEMENT CORPORATION,

Defendant.  
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**A P P E A R A N C E S**

LAW OFFICE OF PETER D. HOFFMAN, PC

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Katonah, NY 10536

By: Peter D. Hoffman, Esq.

Stuart Goldberg, Esq.

Attorneys for Plaintiff

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By: Diane M. Nardi, Esq.

David J. Molton, Esq.

Attorneys for Defendant

JOHNSON, Senior District Judge:

Presently before the Court is a Report and Recommendation ("Report") prepared by Magistrate Judge Viktor V. Pohorelsky. Judge Pohorelsky filed the Report on November 15, 2006, and provided the parties with the requisite amount of time to file any objections. Defendant Arco Management Corporation ("Defendant") timely filed objections to the Report on November 30, 2006. Plaintiff MSC Restorations, LLC did not file any objections to the Report. For the reasons stated herein, this Court affirms and adopts the Report in its entirety.

A district court judge may designate a magistrate judge to hear and determine certain motions pending before the Court and to submit to the Court proposed findings of fact and a recommendation as to the disposition of the motion. See 28 U.S.C. § 636(b)(1). Within 10 days of service of the recommendation, any party may file written objections to the magistrate's report. See id. Upon *de novo* review of those portions of the record to which objections were made, the district court judge may affirm or reject the recommendations. See id. The Court is not required to review, under a *de novo* or any other standard, the factual or legal conclusions of the magistrate judge as to those portions of the report and recommendation to which no objections are addressed. See Thomas v. Arn, 474 U.S. 140, 150 (1985).

After reviewing the Judge Pohorelsky's Report and Defendant's objections, and after reviewing *de novo* those portions of the record to which the objections were made, the Court concludes that Defendant has not raised any new arguments that would convince this Court to reject Judge Pohorelsky's well-reasoned recommendations. Accordingly, the Court affirms and adopts the Report in its entirety. Pursuant to 28 U.S.C. § 1447(c), this action is remanded to the state court from which it was removed because this Court lacks subject matter jurisdiction. The Clerk of the Court is directed to close the case.

SO ORDERED.

Dated: April 19, 2007  
Brooklyn, NY

/s/(SJ)  
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Senior United States District Judge